



The Global Revenue Statistics Database 2023

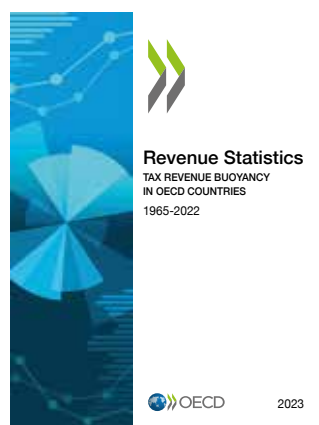
The Global Revenue Statistics Database

“The *Global Revenue Statistics Database* is a unique and freely accessible resource that provides harmonised, high-quality data on public revenues over time for more than 125 economies. Produced in close collaboration with participating countries and regional organisations across Africa, Asia-Pacific, Europe, North America and Latin America and the Caribbean, the *Global Revenue Statistics Database* supports countries to navigate domestic policymaking and international coordination.”

Manal Corwin

Director, OECD Centre for Tax Policy and Administration

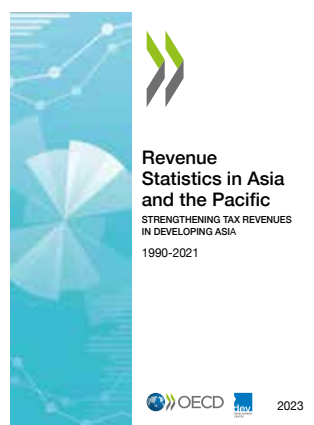
The publications



Revenue Statistics
Published since 1972
Data from 1965



Revenue Statistics in Latin America and the Caribbean
Published since 2011
Data from 1990



Revenue Statistics in Asia and the Pacific
Published since 2014
Data from 1990



Revenue Statistics in Africa
Published since 2016
Data from 1990



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Federal Department of Economic Affairs,
Education and Research EAER
State Secretariat for Economic Affairs SECO

Switzerland



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Partnerships



The OECD Development Centre, established in 1961, provides a unique, inclusive platform for knowledge sharing and evidence-based policy dialogue. It currently has 54 members and brings together OECD and non-OECD countries at different levels of development on an equal footing.

Latin America and the Caribbean



The Economic Commission for Latin America and the Caribbean (ECLAC) is one of the five regional commissions of the United Nations. It was founded with the purpose of contributing to the economic development of Latin America, coordinating actions directed towards this end, and reinforcing economic ties among countries and with other nations of the world. The promotion of the region's social development was later included among its primary objectives. The 33 countries of Latin America and the Caribbean, together with several Asian, European and North American nations that have historical, economic and cultural ties with the region, comprise the 46 Member States of ECLAC.



The Inter-American Center of Tax Administrations (CIAT) supports the efforts of national governments by promoting the evolution, social acceptance and institutional strengthening of tax administrations, encouraging international cooperation and the exchange of experiences and best practices. CIAT is a non-profit international public organization that provides specialised technical assistance for the modernization and strengthening of tax administrations. Founded in 1967, CIAT currently has 42 member countries and associate member countries from four continents.



The Inter-American Development Bank (IDB) was founded in 1959. Its current focus areas include three development challenges – social inclusion and inequality, productivity and innovation, and economic integration – and three cross-cutting issues – gender equality and diversity, climate change and environmental sustainability; and institutional capacity and the rule of law. The IDB is the leading source of development financing for Latin America and the Caribbean providing loans, grants, and technical assistance; and conducting extensive research.

Asia and Pacific



ADB is committed to achieving a prosperous, inclusive, resilient, and sustainable Asia and the Pacific, while sustaining its efforts to eradicate extreme poverty. Established in 1966, it is owned by 68 members – 49 from the region. ADB assists its members, and partners, by providing loans, technical assistance, grants, and equity investments to promote social and economic development. ADB maximises the development impact of its assistance by facilitating policy dialogues, providing advisory services and mobilising financial resources through co-financing operations that tap official, commercial and export credit sources.



The Pacific Community (SPC) is an intergovernmental organisation pursuing sustainable development to benefit Pacific people, providing technical and scientific support across a range of sectors, including crosscutting issues such as climate change, disaster risk management, food security, gender equality, human rights, health and social development.



The Pacific Islands Tax Administrators Association (PITAA) provides a forum for Pacific Island countries to discuss and share experiences on tax administration and policy issues. PITAA was established in 2004 with a membership of 16 countries, which aims to promote international best practices on tax administration standards in the Pacific.

Africa



ATAF is an international organisation founded in 2008. Currently representing 38 member countries, it provides a platform for co-operation among African tax authorities.



The African Union is a continental organisation representing 55 African States. Founded in 1963 as the Organization of African Unity, it became the African Union in 2002. The organisation is made up of both political and administrative bodies to promote unity and solidarity among African States and to co-ordinate and intensify co-operation for development.

About the **Global Revenue Statistics Database**

Progress with domestic resource mobilisation is a prerequisite for sustainable development and features among the sustainable development goals (SDGs). It is also essential to countries as they seek to recover from the lasting effects of the COVID-19 crisis and address other profound challenges, both domestic and international. The **Global Revenue Statistics Database** supports these efforts by measuring progress on domestic revenue mobilisation and providing country-specific indicators, thereby contributing to the achievement of SDG 17 and the Addis Ababa Action Agenda, as well fulfilling a request from more than 55 countries and international organisations participating in the Addis Tax Initiative.

The **Global Revenue Statistics Database** shows that many countries have made significant progress in mobilising domestic financing for development in the 21st century, although progress has stalled in recent years in some regions, in part due to the impact of the COVID-19 pandemic. Tax revenues are now higher as a percentage of GDP and their levels are more evenly distributed across economies than they were at the turn of the century. With few exceptions, economies that recorded the lowest level of tax revenues in 2000 have increased their revenues the most.

The database draws from the wealth of information contained in the annual *Revenue Statistics* publications, which cover Africa, Asia and the Pacific, Latin America and Caribbean (LAC) and OECD countries. Produced jointly with regional partners and in close collaboration with participating economies, the publications provide insights into tax systems and revenue priorities in each region.

KEY FEATURES OF THE DATABASE

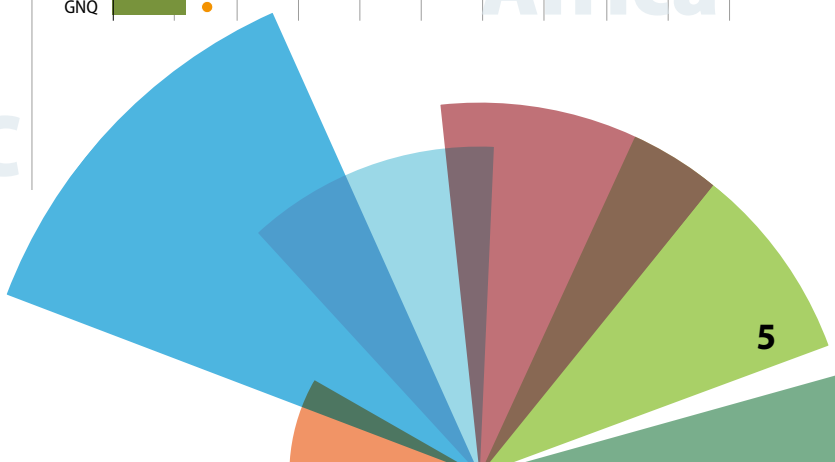
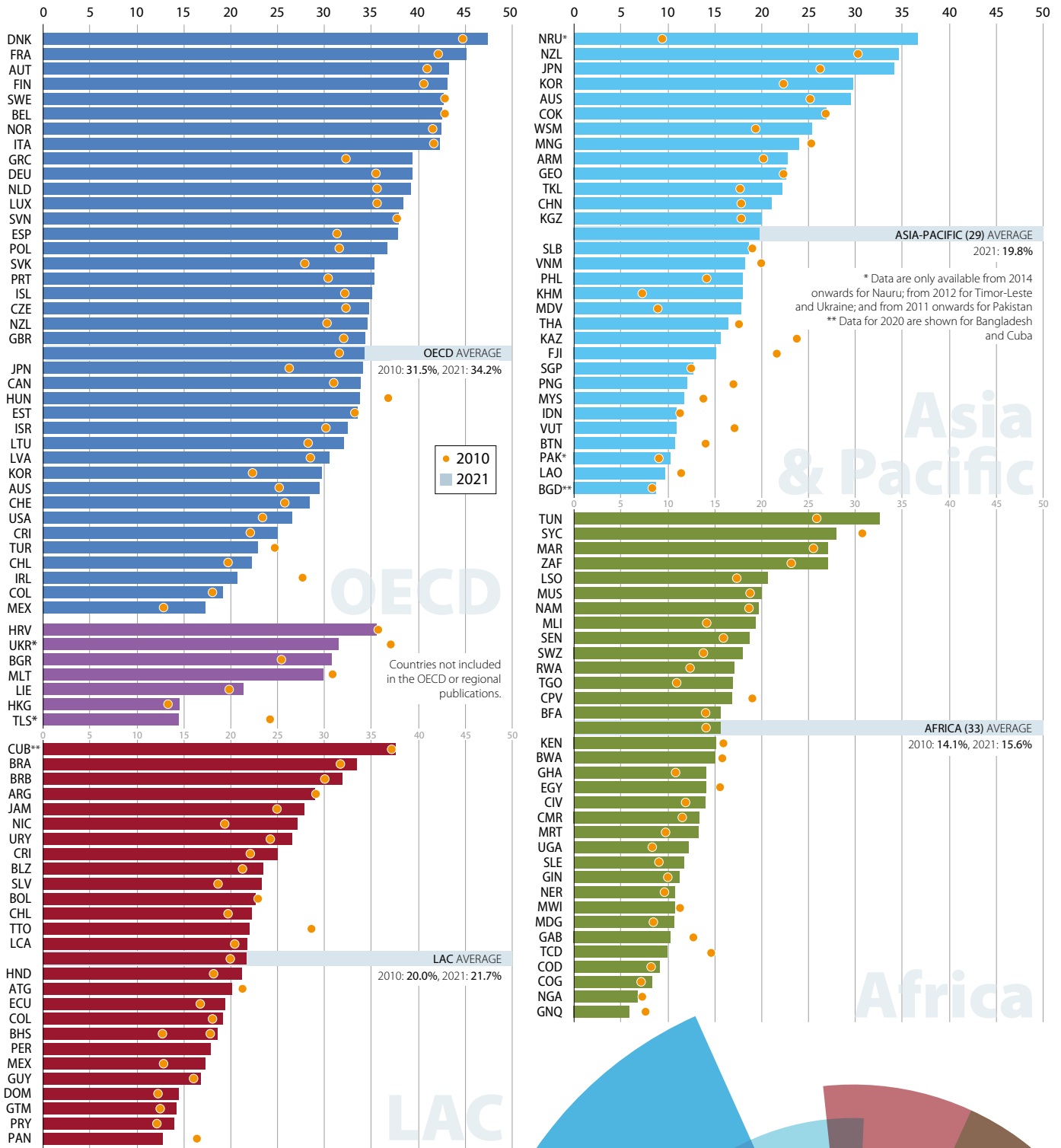
- A detailed, reliable and interactive resource, freely available [online](#).
- Indicators on tax levels and tax structures for over 125 economies across the world.
- Data is harmonised according to a rigorously-applied, internationally-recognised statistical standard, providing a robust foundation for cross-country comparison and analysis.
- Produced in partnership with and validated by participating economies and regional organisations.

KEY DEVELOPMENTS IN 2023

- In 2023, the database has grown to include seven new economies (Armenia; Croatia; Hong Kong, China; Gabon; Guinea; Timor-Leste and Ukraine), bringing total coverage to 127 economies that together account for over 85% of global GDP.
- Between 2020 and 2021, the tax-to-GDP ratio increased in 85 economies for which data for 2021 is available and declined in 38, while it remained unchanged in one. For 53% of economies, the magnitude of change was less than 1 percentage point (p.p.) while 22 economies experienced changes larger than 2 p.p. in their tax-to-GDP ratio.
- The average tax-to-GDP ratio for Africa (33 countries) remained at 15.6% of GDP in 2021; it rose by 0.8 p.p. to 21.7% for the LAC region (26 countries) and by 0.2 p.p. to 19.8% for the Asia-Pacific average (29 economies). The average for OECD countries increased by 0.6 p.p. to 34.2% in 2021.

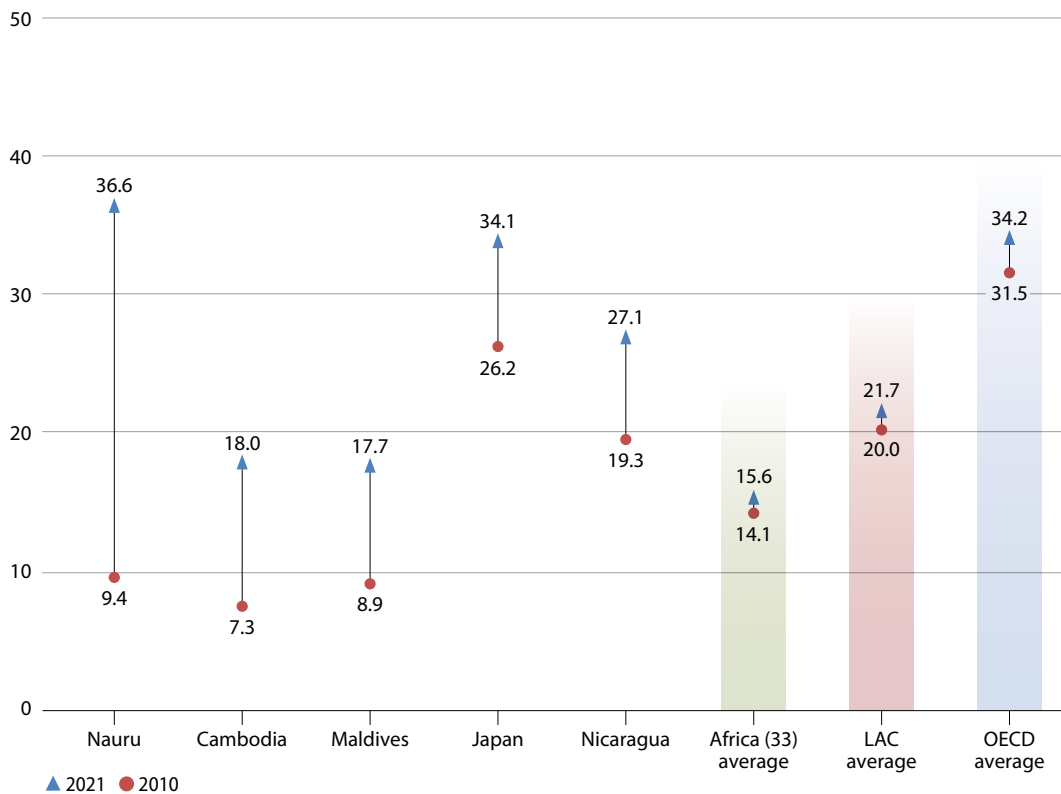
SNAPSHOT: KEY RESULTS FROM THE GLOBAL REVENUE STATISTICS DATABASE
(as of 11 December 2023)

Tax-to-GDP ratios in 2010 and 2021



SNAPSHOT: KEY RESULTS FROM THE GLOBAL REVENUE STATISTICS DATABASE (as of 11 December 2023)

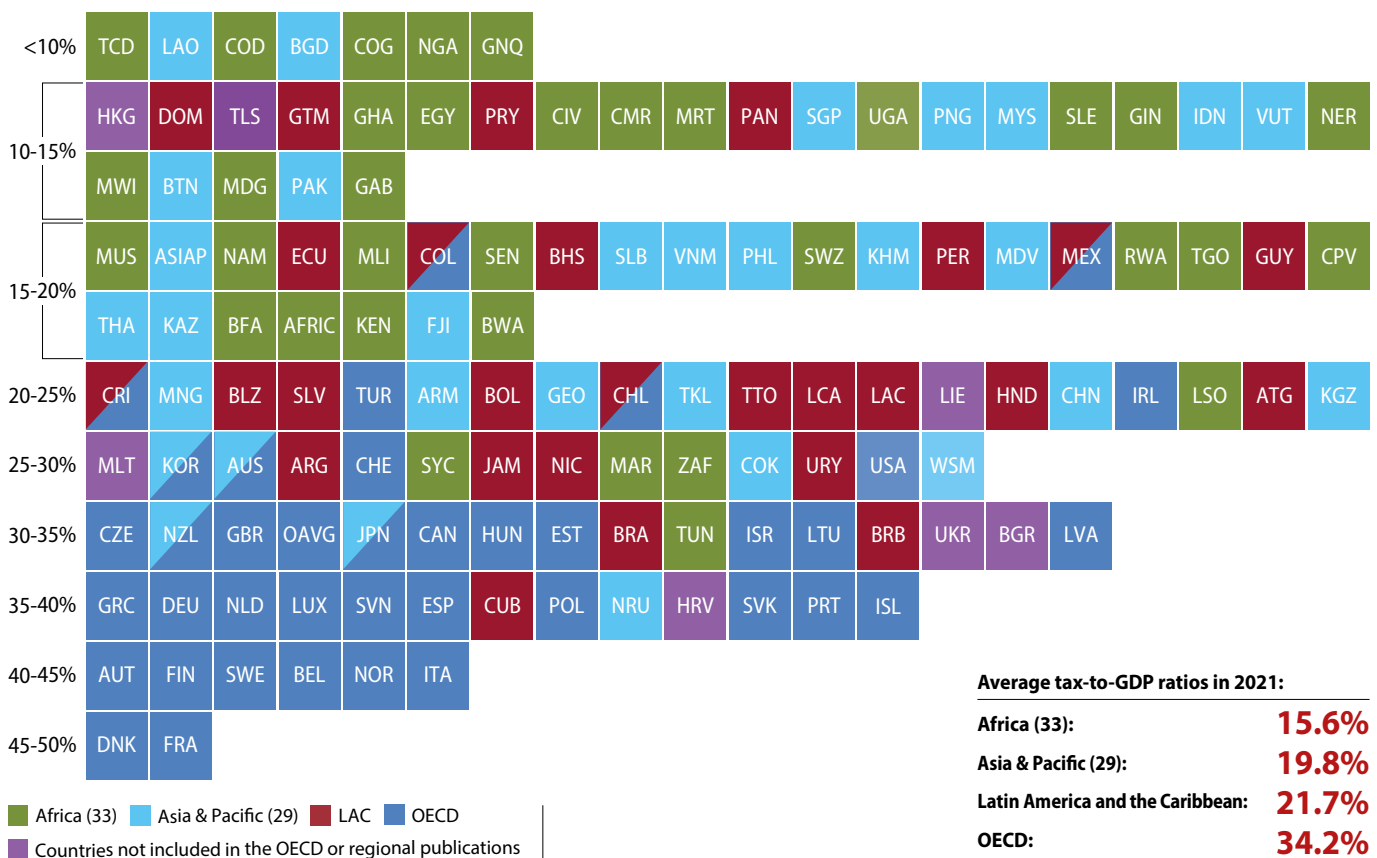
Changes in tax-to-GDP ratios in the five countries with the highest increases and in regional averages between 2010 and 2021



Between 2010 and 2021:

- Since 2010, tax-to-GDP ratios have increased in over 2/3 of the economies included in the *Global Revenue Statistics Database*.
- Tax-to-GDP ratios increased by 6 p.p. or more in eleven countries since 2010 – Cambodia, Greece, Japan, Korea, the Maldives, Nauru, Nicaragua, the Slovak Republic, Spain, Togo and Tunisia.
- Regional averages have also increased over time:
 - The Africa (33) average increased by 1.5 p.p. from 14.1% in 2010 to 15.6% in 2021.
 - The LAC average increased by 1.7 p.p. from 20% in 2010 to 21.7% in 2021.
 - The OECD average increased by 2.6 p.p. from 31.5% in 2010 to 34.2% in 2021.

Tax-to-GDP ratios in 2021 varied across economies and within regions



Average tax-to-GDP ratios in 2021:

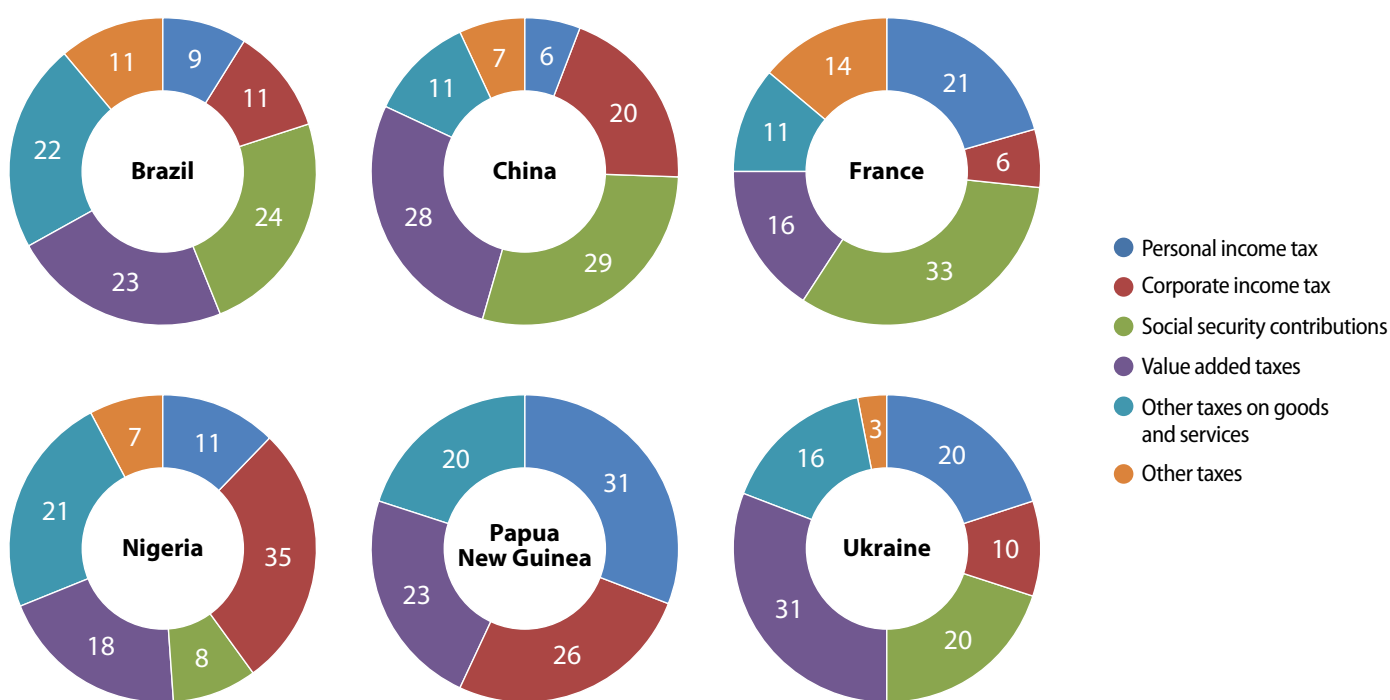
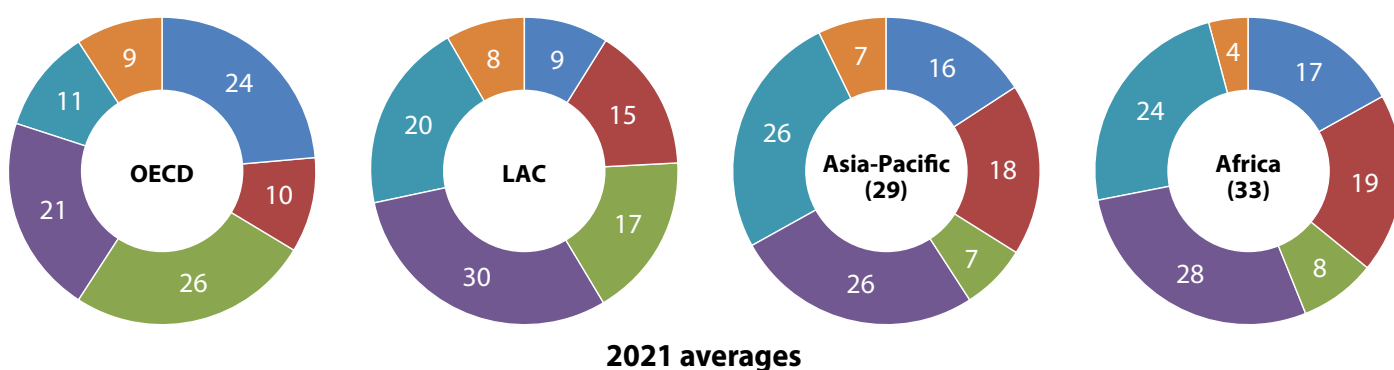
Africa (33):	15.6%
Asia & Pacific (29):	19.8%
Latin America and the Caribbean:	21.7%
OECD:	34.2%

■ Africa (33) ■ Asia & Pacific (29) ■ LAC ■ OECD
 ■ Countries not included in the OECD or regional publications


Data for 2020 are shown for Bangladesh and Cuba

Tax-to-GDP ratios were typically higher and less dispersed across economies in 2021 than they were in 2010. However, tax-to-GDP ratios across the globe were hit by the COVID-19 crisis.

Tax structures for the OECD, LAC, Asia-Pacific (29) and Africa (33) averages and for selected economies in 2021 (% of total tax revenue)



Economies in Africa, Latin America and the Caribbean, and Asia and the Pacific rely more on revenues from taxes on goods and services and corporate income taxes, whereas OECD countries rely more on revenues from social security contributions and personal income taxes.



An OECD Taxation Working Paper, *Domestic Revenue Mobilisation: A new database on tax levels and structures in 80 countries*, provides more detail on the key findings from the initial release of the database:

https://www.oecd-ilibrary.org/taxation/domestic-revenue-mobilisation_a87feae8-en

Access the *Global Revenue Statistics Database* at:

<https://www.oecd.org/tax/tax-policy/global-revenue-statistics-database.htm>



For more information:

 RevenueStatistics@oecd.org

 <https://oe.cd/globalrevstats>

 @OECDtax #RevStats

 OECD Tax
